

APPENDIX II-C

RULEMAKING NOTICE FORM

Notice Number _____

Rule Number _____

Tax 100

<p>1. Agency Name & Address:</p> <p>Board of Tax and Land Appeals 107 Pleasant Street Johnson Hall Concord, NH 03301</p>	<p>2. RSA Authority: RSA 541-A:16, I(a)</p> <p>3. Federal Authority: _____</p> <p>4. Type of Action:</p> <p>Adoption X</p> <p>Amendment _____</p> <p>Repeal X</p> <p>Readoption X</p> <p>Readoption w/amendment X</p>
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5. Short Title: **Organizational Rules for the Board of Tax and Land Appeals**

6. (a) Summary of what the rule says and of any proposed amendments:

The Board's organizational rules are being readopted with changes to comply with statutory amendments and the remaining changes are editorial or minor substantive in nature. Changes include the following:

Tax 102.06 is being adopted to define the term "Betterment Assessment Appeal" and reference the Board's specific authority to hear this type of appeal. The appeal was preexisting and is being added for clarity.

Tax 102.10 currently defines "Communications" and is being repealed.

Tax 102.18 defines the term "Discretionary Easement and Revitalization Appeal" and is being amended to reference the Board's authority to hear an RSA 79-F and RSA 79-G appeals in addition to other statutes listed in this definition. These types of appeals were preexisting and are being added for clarity.

Tax 102.30 currently defines the term "Inventory" and is being repealed to comply with a statutory amendment.

Tax 102.36 defines the term "Property Tax Appeal" and references the Board's authority to hear an RSA 51:7 appeal in addition to other statutes listed in this definition. The type of appeal was preexisting and is being added for clarity.

6. (b) Brief description of the groups affected:

Groups affected by the proposed rules are taxpayers, municipalities, attorneys and tax representatives who appear before the Board. If the rules are not amended, the Board would be in violation of RSA chapter 541-A. Failure to amend the organizational rules would result in the Board's rules being inconsistent with the statutes governing its procedures and affected persons being misinformed.

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

RULE	STATUTE
Tax 100 (Specific sections implementing specific statutes are listed below.)	RSA 541-A:7
Tax 101.01	RSA 71-B:5
Tax 101.02	RSA 71-B:5
Tax 102.01	RSA 76:16, RSA 79-A:10
Tax 102.02	RSA 541-A:16, I(a)
Tax 102.03	RSA 71-B:7-a
Tax 102.04	RSA 21-J:28-b, RSA 71-B:5, II, RSA 72:34-a, RSA 72-B:13, RSA 76:16-a, RSA 79:8, RSA 79-A:9, RSA 79-A:10
Tax 102.05	RSA 541-A:16, I(a)
Tax 102.06	RSA 231:32
Tax 102.07	RSA 541-A:16, I(a)
Tax 102.08	RSA 71-B:14, RSA 498-A:15
Tax 102.09	RSA 71-B:14, RSA 498-A:15
Tax 102.10	RSA 498-A:2, II
Tax 102.11	RSA 498-A:2, III
Tax 102.12	RSA 21-J:28-b, VI, RSA 71-B:9, RSA 76:16-a, RSA 76:17-b, RSA 498-A:26-a and b
Tax 102.13	RSA 79-A:5, RSA 79-A:9, RSA 79-B:4
Tax 102.14	RSA 21-J:1
Tax 102.15	RSA 21-J:28-b, IV
Tax 102.16	RSA 498-A:5
Tax 102.17	RSA 541-A:16, I(a)
Tax 102.18	RSA 79-C, RSA 79-D, RSA 79-E, RSA 79-F, RSA 79-G
Tax 102.19	RSA 498-A
Tax 102.20	RSA 71-B:5, II
Tax 102.21	RSA 498-A
Tax 102.22	RSA 72-B:4, RSA 72-B:13
Tax 102.23	RSA 72, RSA 72:34-a
Tax 102.24	RSA 541-A:36

Tax 102.25	RSA 541-A:31, VI, RSA 541-A:33
Tax 102.26	RSA 21-J:28-b, VII, RSA 76:16-e, RSA 80:55, RSA 498-A:4, I and II
Tax 102.27	RSA 541-A:16, I(a)
Tax 102.28	RSA 541-A:16, I(a)
Tax 102.29	RSA 79-A:7, RSA 79-A:10
Tax 102.30	RSA 21:8
Tax 102.31	RSA 541-A:16, I(a)
Tax 102.32	RSA 21-J:14-b
Tax 102.33	RSA 541-A:16, I(a)
Tax 102.34	RSA 72:1-d, II, RSA 76:1-a, II and III
Tax 102.35	RSA 541-A:31
Tax 102.36	RSA 71-B:16, RSA 75:14, RSA 76, RSA 81:5
Tax 102.37	RSA 21-J:14-b
Tax 102.38	RSA 71-B:5, I; RSA 21-J:28-b, IV
Tax 102.39	RSA 76:16, RSA 76:16-a, RSA 79-A:10, I
Tax 102.40	RSA 79:8
Tax 103.01	RSA 21-J:3, XIII, RSA 21-J:28-b, IV, RSA 71-B, RSA 71-B:5, II, RSA 71-B:11, RSA 71-B:16, RSA 71-B:16, II, RSA 541:6, RSA 79-A:12, RSA 498-A:3, RSA 498-A:27
Tax 103.02	RSA 71-B:15, RSA 498-A:16
Tax 104.01	RSA 91-A:4

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Anne M. Stelmach or**

Melanie J. Ekstrom

Address: **107 Pleasant Street
Johnson Hall
Concord, NH 03301**

Title: **Clerk**

Deputy Clerk

Phone #: **(603) 271-2578**

Fax#:

E-mail: clerk@btla.nh.gov

mekstrom@btla.nh.gov

TTY/TDD Access: Relay NH 1-800-735-
2964 or dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **November 8, 2013**

☐ Fax

☒ E-mail

☐ Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Friday, October 25, 2013 at 10:00 a.m.**

Place: **107 Pleasant Street, Johnson Hall, First Floor, Concord, NH**

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # 13:128 , dated 08/19/13

Fiscal Impact Statement for Board of Tax and Land Appeals rules governing Organization Rules for the Board of Tax and Land Appeals. [Tax 100]

1. **Comparison of the costs of the proposed rule(s) to the existing rule(s):**

There are no costs when comparing the proposed rules to the existing rules.

2. **Cite the Federal mandate. Identify the impact on state funds:**

No federal mandate, no impact on state funds.

3. **Cost and benefits of the proposed rule(s):**

A. **To State general or State special funds:** None.

B. **To State citizens and political subdivisions:** None.

C. **To independently owned businesses:** None.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

The proposed rules readopt and amend existing responsibilities and comply with recent statutory amendments. Some of the amendments may have an impact on political subdivisions, i.e., municipalities appearing before the Board. However, the amendments will not impose any additional fees or other costs on those political subdivisions and, therefore, will not be in violation of Part I, Article 28-A of the New Hampshire Constitution.